

### **Amendments to the Claims**

This listing of claims will replace all prior versions, and listings of claims in the application:

#### **Listing of Claims:**

Claim 1 (Currently Amended): A variable threshold voltage complementary MOSFET with ~~[[a]]~~ an SOI structure comprising:

~~[[a]]~~ an SOI substrate main body having a support substrate, an insulating layer disposed on the support substrate, and island-shaped first and second silicon layers separately formed on the insulating layer;

a first MOSFET formed of a fully depleted SOI where a first channel part is formed in the first silicon layer;

a second MOSFET formed of a partially depleted SOI where a second channel part is formed in the second silicon layer, the second MOSFET configured as ~~configuring~~ a complementary MOSFET with the first MOSFET; and

an adjusted bias electrode disposed on the support substrate for applying to the SOI substrate main body an adjusted bias voltage ~~to adjust~~ that adjusts threshold voltage of the complementary MOSFET ~~to the SOI substrate main body,~~

wherein the first MOSFET has a first source region and a first drain region formed in the first silicon layer that sandwich the first channel part, and a first gate electrode disposed on the first channel part with a first gate insulating film sandwiched

therebetween, and

the second MOSFET has a second source region and a second drain region in the second silicon layer that sandwich the second channel part, a second gate electrode formed on the second channel part with a second gate insulating film sandwiched therebetween, a neutral region in the second silicon layer where a depletion layer is not formed so that adjusting of the threshold voltage of the second MOSFET responsive to the adjusted bias voltage is suppressed, and a suppressed voltage electrode disposed so as to contact with the neutral region for applying suppressed voltage to the neutral region to suppress the threshold voltage.

Claim 2 (Canceled)

Claim 3 (Currently Amended): The variable threshold voltage complementary MOSFET with the SOI structure according to claim 7 [[1]], wherein the first MOSFET is an N-channel MOSFET and the second MOSFET is a P-channel MOSFET.

Claim 4 (Currently Amended): The variable threshold voltage complementary MOSFET with the SOI structure according to claim 7 [[1]], wherein the first MOSFET is a P-channel MOSFET and the second MOSFET is an N-channel MOSFET.

Claim 5 (Currently Amended): The variable threshold voltage complementary MOSFET

with the SOI structure according to claim 1 [[2]], wherein the first MOSFET is an N-channel MOSFET and the second MOSFET is a P-channel MOSFET.

Claim 6 (Currently Amended): The variable threshold voltage complementary MOSFET with the SOI structure according to claim 1 [[2]], wherein the first MOSFET is a P-channel MOSFET and the second MOSFET is an N-channel MOSFET.

Claim 7 (New): A variable threshold voltage complementary MOSFET with an SOI structure comprising:

- an SOI substrate main body having a support substrate, an insulating layer disposed on the support substrate, and island-shaped first and second silicon layers separately formed on the insulating layer;

- a first MOSFET formed of a fully depleted SOI where a first channel part is formed in the first silicon layer;

- a second MOSFET formed of a partially depleted SOI where a second channel part is formed in the second silicon layer, the second MOSFET configured as a complementary MOSFET with the first MOSFET; and

- an adjusted bias electrode disposed on the support substrate for applying an adjusted bias voltage, the adjusted bias voltage selectively adjusts the first MOSFET formed of the fully depleted SOI independently from the second MOSFET formed of the partially depleted SOI.